

MANUAL PREPARED IN ACCORDANCE WITH
SECTION 51 OF THE PROMOTION OF ACCESS TO
INFORMATION ACT, NO. 2 OF 2000
FOR



RSM

SOUTH AFRICA

INCLUDING

RSM SA CONSULTING (PTY) LTD
(Registration Number 2013/160759/07)
and its subsidiaries

TABLE OF CONTENTS

1. INTRODUCTION	3
2. THIS MANUAL	4
3. DEFINITIONS	4
4. SECTION 51 (1) (a) – OUR DETAILS	5
5. SECTION 51 (1) (b) – THE SAHRC GUIDE.....	5
6. SECTION 51 (1) (c) – INFORMATION AUTOMATICALLY AVAILABLE.....	6
7. SECTION 51 (1) (d) – OTHER LEGISLATIVE INFORMATION.....	7
8. SECTION 51 (1) (e) – SUBJECTS AND CATEGORIES OF INFORMATION	8
9. SECTION 51 (1) (f) – ADDITIONAL PRESCRIBED INFORMATION	14
10. REQUEST PROCEDURE	14
11. AVAILABILITY OF THIS MANUAL	16
12. FORMS.....	17

1. INTRODUCTION

RSM South Africa is a partnership performing the following services:

- Auditing;
- Attest services;
- Management advisory services;
- Assurance;
- Compilation;
- Taxation;
- Legal advisory;
- Risk advisory;
- Outsourced accounting;
- Payroll;
- B-BBEE consulting;
- Corporate Statutory;
- Family Owned Businesses;
- Valuations;
- HR and labour consulting;

- Trust services;
- Wills & estate planning.

2. THIS MANUAL

- 2.1 The aim of this Manual is to provide assistance to potential Requesters as to the procedure to be followed when requesting access to records held by RSM South Africa and its group entities, herein after referred to as RSM SA, as envisaged in the Act.
- 2.2 The records contained in this Manual are available from RSM SA by means of a Request addressed to the head at the address as set out in clause 4. A Request form is attached hereto. If the Request is granted, all fees, as prescribed in section 54 of the Act must be paid before any Request can be processed. The fees payable were originally published by way of Regulation Gazette No. 23119 Vol. 440.
- 2.3 RSM SA reserves the right to refuse information where such information falls under a specified exemption as set out in chapter 4 of the Act.

3. DEFINITIONS

- 3.1 Act – the Promotion of Access to Information Act, 2 of 2000 together with all relevant regulations published.
- 3.2 Manual – this manual together with all annexures.
- 3.3 Office Hours – 08:00 am to 16:30 pm Monday to Friday, excluding public holidays.
- 3.4 Request – a request for access to a record in terms of section 53 of the Act.

3.5 Requester – a person making a request for access to a record, as defined in section 1 of the Act.

3.6 SAHRC – the South African Human Rights Commission.

4. SECTION 51 (1) (a) – OUR DETAILS

Name of Body: RSM South Africa
RSM SA Consulting (Pty) Ltd

Physical Address: Executive City
Cnr. Cross Street & Charmaine Avenue
President Ridge
Randburg
2194

Telephone Number: 011-329 6000

Website Address: www.rsmza.co.za

Head of Body: Brian John Eaton

Postal Address: PO Box 1734
Randburg
2125

Facsimile Number: 011-329 6100

Email Address: liz.pinnock@rsmza.co.za

Information Officer: Liz Pinnock

5. SECTION 51 (1) (b) – THE SAHRC GUIDE

5.1 The SAHRC compiled a guide on how to use the Act in terms of section 10 of the Act. The guide contains information required by a person wishing to exercise or protect any right in terms of the Act. The ACT grants a requester access to records of a private body, if the record is required for the exercise or protection of any rights. If a public body lodges a request, the public body must be acting in the public interest.

5.2 Requests in terms of the ACT shall be made in accordance with the prescribed procedures, at the rates provided. The forms and tariff are dealt with in paragraphs 6 and 7 of the Act.

5.3 Requesters are referred to the Guide in terms of Section 10 which has been compiled by the South African Human Rights Commission, which will contain information for the purposes of exercising Constitutional Rights. The Guide is available from the SAHRC.

The contact details of the Commission are:

Postal Address: Private Bag 2700, Houghton, 2041

Telephone Number: +27-11-877 3600

Fax Number: +27-11-403 0625

Website: www.sahrc.org.za

6. SECTION 51 (1) (c) – INFORMATION AUTOMATICALLY AVAILABLE

6.1 No notice has been published in accordance with section 52(2) of the Act regarding the categories of records freely available without a person having to request access in terms of the Act.

6.2 The following categories of records are however freely available without a person having to request access in terms of the Act. The information may be requested from the Information Officer:

6.2.1 Marketing and promotional material published by RSM SA;

6.2.2 Tax Guide Booklets;

6.2.3 Newsletters;

6.2.4 Information as published on the website of RSM SA.

7. SECTION 51 (1) (d) – OTHER LEGISLATIVE INFORMATION

Where applicable to the business of RSM SA, records are kept in accordance with the following legislation:

- 7.1 Attorneys Act, 52 of 1979;
- 7.2 Banks Act, 94 of 1990;
- 7.3 Basic Conditions of Employment Act, 75 of 1997;
- 7.4 Close Corporations Act, 69 of 1984;
- 7.5 Companies Act, 71 of 2008;
- 7.6 Compensation for Occupational Injuries and Diseases Act, 130 of 1993;
- 7.7 Employment Equity Act, 55 of 1998;
- 7.8 Financial Intelligence Centre Act, of 38 of 2001;
- 7.9 Income Tax Act, 58 of 1962;
- 7.10 Labour Relations Act, 66 of 1995;
- 7.11 Occupational Health and Safety Act, 85 of 1993;
- 7.12 Pension Funds Act, 24 of 1956;
- 7.13 Public Accountants and Auditors Act, 131 of 1998;
- 7.14 Regional Services Councils Act, 109 of 1985;
- 7.15 Skills Development Act, 97 of 1998;
- 7.16 Skills Development Levies Act, 9 Of 1999;
- 7.17 Stamp Duty Act, 77 of 1968;

7.18 Unemployment Insurance Act, 30 of 1966;

7.19 Usury Act, 63 1968;

7.20 Valued-Added Tax Act, 89 of 1991.

8. **SECTION 51 (1) (e) – SUBJECTS AND CATEGORIES OF INFORMATION**

RSM SA holds the following categories of records:

8.1 Statutory Company Information:

8.1.1 Certificate of Incorporation;

8.1.2 Certificate of change of name;

8.1.3 Memorandum and articles of association;

8.1.4 Minutes, resolutions and proxy forms;

8.1.5 Registers of allotments, meetings, members, mortgages and debentures and fixed assets and directors.

8.2 Statutory Close Corporation Information:

8.2.1 The founding statements;

8.2.2 Any amending founding statement;

8.2.3 Proof of registration;

8.2.4 Minute book and resolutions;

8.2.5 Accounting officer's report.

8.3 Financial and Accounting:

8.3.1 Audited annual financial statements;

- 8.3.2 Ledgers;
 - 8.3.3 Journals;
 - 8.3.4 Budgets and business plans;
 - 8.3.5 Bank account statements cheque books, cheques and deposit slips;
 - 8.3.6 Asset register;
 - 8.3.7 Management accounts;
 - 8.3.8 Tax records;
 - 8.3.9 VAT returns;
 - 8.3.10 Delivery notes, orders, invoices, statements, receipts, vouchers and bills of exchange.
- 8.4 Legal documents, Agreements and Contracts:
- 8.4.1 Contracts, including finance and lease agreements;
 - 8.4.2 Statutory records;
 - 8.4.3 Material licences, permits and authorisations;
 - 8.4.4 Material agreements relating to provision of services or materials;
 - 8.4.5 Agreements with contractors, suppliers and customers/clients;
 - 8.4.5.1 Sale agreements;
 - 8.4.5.2 Warranty agreements;
 - 8.4.5.3 Letters of engagement;

8.4.6 Agreements with governmental agencies;

8.4.7 Insurance:

8.4.7.1 Insurance policies;

8.4.7.2 Claim records;

8.4.7.3 Details of insurance coverage, limits and insurers.

8.4.8 Administration:

8.4.8.1 Correspondence;

8.4.8.2 Internal policies and procedures.

8.4.9 Human resources:

8.4.9.1 Employee information records:

8.4.9.2 Names, date of birth and occupations;

8.4.9.3 Hours of work;

8.4.9.4 Remuneration;

8.4.9.5 Tax returns;

8.4.9.6 Employment contracts;

8.4.9.7 Policies and procedures;

8.4.9.8 Attendance register;

8.4.9.9 Expense accounts;

8.4.9.10 Incentive schemes;

- 8.4.9.11 Employee loans;
- 8.4.9.12 Study assistance schemes;
- 8.4.9.13 Housing schemes;
- 8.4.9.14 Employee evaluation and performance records;
- 8.4.9.15 Training and development;
- 8.4.9.16 Payroll records (salaries and wages);
- 8.4.9.17 UIF, PAYE and SDL returns;
- 8.4.9.18 Medical Aid;
- 8.4.9.19 Group life;
- 8.4.9.20 Group personal accident;
- 8.4.9.21 Disciplinary records;
- 8.4.9.22 Scholarships/bursaries;
- 8.4.9.23 Health and safety records;
- 8.4.9.24 Recruitment and appointments;
- 8.4.9.25 Organisational design.

8.4.10 Pension and retirement funding records:

- 8.4.10.1 Provident fund rules;
- 8.4.10.2 Provident fund records;
- 8.4.10.3 Contributions reports;

8.4.10.4 Annual records.

8.5 Fixed property:

8.5.1 Leases;

8.5.2 Building plans.

8.6 Movable Property:

8.6.1 Asset register;

8.6.2 Finance and lease agreements;

8.7 Intellectual property:

8.7.1 Designs, trademarks, trade names and protected names;

8.7.2 Copyrights;

8.7.3 Agreements relating to intellectual property, inter alia, licence agreements, secrecy agreements, research and development agreements, consulting agreements, use agreements, joint venture agreements, and joint development agreements;

8.8 Clients:

8.8.1 Client information, records and correspondence.

8.9 Marketing:

8.9.1 Service and product information;

8.9.2 Marketing literature (brochures, newsletters and advertising materials);

8.9.3 Public relations policies and procedures;

8.9.4 Media releases;

8.9.5 Website.

8.10 Information technology:

8.10.1 Agreements;

8.10.2 Software packages;

8.10.3 Licenses;

8.10.4 Internal systems support and programming/development;

8.10.5 Capacity and utilization of current systems;

8.10.6 Development or investment plans;

8.10.7 Disaster recovery processes and procedures;

8.10.8 Client database;

8.10.9 Hardware;

8.10.10 Internet;

8.10.11 Security;

8.10.12 Operating systems;

8.10.13 Telephone exchange equipment;

8.10.14 Telephone lines, leased lines and data lines;

8.10.15 LAN installations;

8.10.16 Maintenance agreements.

9. SECTION 51 (1) (f) – ADDITIONAL PRESCRIBED INFORMATION

9.1 The following applies to requests (other than personal requests):

9.1.1 A requestor is required to pay the prescribed fees (R50.00) before a request will be processed;

9.1.2 If the preparation of the record requested requires more than the prescribed hours (six), a deposit shall be paid (of not more than one third of the access fee which would be payable if the request were granted);

9.1.3 A requestor may lodge an application with a court against the tender/payment of the request fee and/or deposit;

9.1.4 Records may be withheld until the fees have been paid.

9.1.5 The fee structure is available on the website of the SOUTH AFRICAN HUMAN RIGHTS COMMISSION at www.sahrc.org.za.

10. REQUEST PROCEDURE

10.1 Form of request

10.1.1 The Requester must use the prescribed form to make the Request for access to a record. This must be made to the head of RSM SA. This Request must be made to the address, fax number or electronic mail address as stated above.

10.1.2 The Requester must provide sufficient detail on the Request form to enable the head of the RSM SA to identify the record and the Requester. The Requester should also indicate which form of access is required. The Requester should also indicate

if any other manner is to be used to inform the Requester and state the necessary particulars to be so informed.

10.1.3 The Requester must identify the right that is sought to be exercised or to be protected and provide an explanation of why the requested record is required for the exercise or protection of that right.

10.1.4 If a Request is made on behalf of another person, the Requester must then submit proof of the capacity in which the Requester is making the request to the satisfaction of the head of RSM SA.

10.2 Fees

10.2.1 A Requester who seeks access to a record containing personal information about that Requester is not required to pay the Request fee. Every other Requester, who is not a personal Requester, must pay the required Request fee:

10.2.1.1 The head of RSM SA must notify the Requester (other than a personal requester) by notice, requiring the Requester to pay the prescribed fee (if any) before further processing the Request.

10.2.1.2 The Requester may lodge an application to the court against the tender or payment of the Request fee.

10.2.1.3 After the head of RSM SA has made a decision on the Request, the Requester must be notified in the required form.

10.2.1.4 If the Request is granted then a further access fee must be paid for the search, reproduction, preparation and for any time that has exceeded the

prescribed hours to search and prepare the record for disclosure.

11. **AVAILABILITY OF THIS MANUAL**

This Manual is available for inspection upon request, during Office Hours and free of charge at RSM SA offices. Copies of the Manual are also available from the SAHRC and on the website of RSM SA.

12. FORMS

“FORM C ANNEXURE B”

REQUEST FOR ACCESS TO RECORD OF PRIVATE BODY

(Section 53 (1) of the Promotion of Access to Information Act, 2000

(Act No. 2 of 2000))

[Regulation 10]

A. Particulars of private body

The Head:

.....

B. Particulars of person requesting access to the record

- (a) *The particulars of the person who requests access to the record must be given below.*
- (b) *The address and/or fax number in the Republic to which the information is to be sent must be given.*
- (c) *Proof of the capacity in which the request is made, if applicable, must be attached.*

Full names and surname:.....

Identity
 number:.....

Postal address:.....

Fax

number:.....
 Telephone number:.....E-mail address:.....

Capacity in which request is made, when made on behalf of another person:.....

C. Particulars of person on whose behalf request is made

This section must be completed ONLY if a request for information is made on behalf of another person.

Full names and surname:.....
.....

Identity number:.....

D. Particulars of record

- (a) *Provide full particulars of the record to which access is requested, including the reference number if that is known to you, to enable the record to be located.*
- (b) *If the provided space is inadequate, please continue on a separate folio and attach it to this form.*

The requester must sign all the additional folios.

1. Description of record or relevant part of the record:.....
.....
.....
.....
.....
2. Reference number, if available:.....
3. Any further particulars of record:.....
.....
.....
.....

E. Fees

- (a) *A request for access to a record, other than a record containing personal information about yourself, will be processed only after a **request fee** has been paid.*
- (b) *You will be notified of the amount required to be paid as the request fee.*
- (c) *The **fee payable for access** to a record depends on the form in which access is required and the reasonable time required to search for and prepare a record.*
- (d) *If you qualify for exemption of the payment of any fee, please state the reason for exemption.*

Reason for exemption from payment of fees:.....

F. Form of access to record

If you are prevented by a disability to read, view or listen to the record in the form of access provided for in 1 to 4 hereunder, state your disability and indicate in which form the record is required.

Disability:.....	Form in which record is required:.....
---	---

Mark the appropriate box with an X.

NOTES:

- (a) *Compliance with your request in the specified form may depend on the form in which the record is available.*
- (b) *Access in the form requested may be refused in certain circumstances. In such a case you will be informed if access will be granted in another form.*
- (c) *The fee payable for access to the record, if any, will be determined partly by the form in which access is requested.*

1. If the record is in written or printed form:			
	Copy of record*		Inspection of record
2. If record consists of visual images (this includes photographs, slides, video recordings, computer-generated images, sketches, etc.):			
	View the images		Copy of the images*
			Transcription of the images*
3. If record consists of recorded words or information which can be reproduced in sound:			
	Listen to the soundtrack (audio		Transcription of soundtrack* (written or

	cassette)		printed document)
4. If record is held on computer or in an electronic or machine-readable form:			
	Printed copy of record*	Printed copy of information derived from the record*	Copy in computer readable form* (stiffy or compact disc)
* If you requested a copy or transcription of a record (above), do you wish the copy or transcription to be posted to you? Postage is payable			YES NO

G. Particulars of right to be exercised or protected

*If the provided space is inadequate, please continue on a separate folio and attach it to this form. **The requester must sign all the additional folios.***

1. Indicate which right is to be exercised or protected:.....
.....
.....
.....
2. Explain why the record requested is required for the exercise or protection of the aforementioned right:.....
.....
.....
.....

H. Notice of decision regarding request for access

You will be notified in writing whether your request has been approved/denied. If you wish to be informed in another manner, please specify the manner and provide the necessary particulars to enable compliance with your request.

How would you prefer to be informed of the decision regarding your request for access to the record?.....
.....
.....

Signed at.....thisday of.....20.....

.....
SIGNATURE OF REQUESTER/PERSON ON WHOSE
BEHALF REQUEST IS MADE